

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Union Co-Clg Corner Joint Sch Dist (7950)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,238,352	\$5,533,599	\$4,801,448	\$4,277,022	-4.9%	-10.9%
Group Health Insurance	222	\$1,000,743	\$1,023,897	\$933,321	\$985,373	-0.4%	5.6%
Non - Certified Salaries	120	\$704,623	\$548,879	\$448,259	\$451,122	-10.5%	0.6%
Teacher Retirement Fund, After 7-1-95	216	\$357,563	\$449,729	\$303,771	\$317,099	-3.0%	4.4%
Social Security Certified	212	\$393,885	\$390,323	\$305,712	\$306,615	-6.1%	0.3%
Transfer Tuition to Other School Corps Within State	561	\$465,341	\$437,067	\$211,596	\$261,255	-13.4%	23.5%
Operational Supplies	611	\$565,685	\$239,169	\$375,063	\$245,517	-18.8%	-34.5%
Other Purchased Services	593	\$124,733	\$191,533	\$112,279	\$152,721	5.2%	36.0%
Severance/Early Retirement Pay	213	\$142,123	\$169,787	\$102,108	\$102,185	-7.9%	0.1%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$7,915	\$87,405	\$100,656	NA	15.2%
Computer Hardware	741	\$235,004	\$388,541	\$270,299	\$96,179	-20.0%	-64.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$153,279	\$265,484	\$100,881	\$72,191	-17.2%	-28.4%
Content	747	\$39,659	\$29,399	\$73,766	\$53,185	7.6%	-27.9%
Instruction Services	311	-\$21,448	\$0	\$0	\$50,120	NA	NA
Travel	580	\$38,757	\$43,371	\$49,429	\$35,892	-1.9%	-27.4%
Equipment	730	\$12,042	\$4,719	\$20,077	\$31,311	27.0%	56.0%
Social Security Noncertified	211	\$33,939	\$34,147	\$26,866	\$25,544	-6.9%	-4.9%
Connectivity	744	\$98,855	\$11,474	\$12,169	\$20,326	-32.7%	67.0%
Repairs and Maintenance Services	430	\$23,178	\$23,473	\$18,967	\$19,701	-4.0%	3.9%
Public Employees Retirement Fund	214	\$34,451	\$39,410	\$29,280	\$19,636	-13.1%	-32.9%
Library Books	640	\$13,815	\$23,745	\$26,689	\$12,956	-1.6%	-51.5%
Group Life Insurance	221	\$10,070	\$10,528	\$8,939	\$8,300	-4.7%	-7.1%
Periodicals	650	\$4,559	\$5,044	\$4,918	\$4,190	-2.1%	-14.8%
Licensed Employees	135	\$83,144	\$68,564	\$7,431	\$2,883	-56.8%	-61.2%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$357	\$575	NA	61.0%
Dues and Fees	810	\$5,230	\$635	\$1,575	\$524	-43.7%	-66.7%
Construction Services	450	\$302	\$0	\$878	\$287	-1.3%	-67.3%
Other Professional and Technical Services	319	\$435	\$4,367	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$14,029	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$143	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$51	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$9,772,542</b>	<b>\$9,944,797</b>	<b>\$8,333,484</b>	<b>\$7,653,365</b>	<b>-5.9%</b>	<b>-8.2%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,127,387	\$1,122,461	\$1,187,546	\$1,245,052	2.5%	4.8%
Non - Certified Salaries	120	\$418,259	\$515,521	\$608,028	\$633,983	11.0%	4.3%
Group Health Insurance	222	\$350,727	\$373,669	\$439,351	\$517,811	10.2%	17.9%
Social Security Certified	212	\$86,046	\$83,296	\$88,154	\$92,479	1.8%	4.9%

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**Biannual Financial Report Data**

**Union Co-Clg Corner Joint Sch Dist (7950)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$99,422	\$103,291	\$85,350	\$89,304	-2.6%	4.6%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$173,582	\$80,876	NA	-53.4%
Insurance	520	\$0	\$0	\$0	\$71,913	NA	NA
Public Employees Retirement Fund	214	\$52,276	\$68,860	\$59,105	\$70,196	7.6%	18.8%
Operational Supplies	611	\$48,676	\$52,931	\$60,467	\$57,411	4.2%	-5.1%
Social Security Noncertified	211	\$30,200	\$36,490	\$44,398	\$47,487	12.0%	7.0%
Severance/Early Retirement Pay	213	\$28,126	\$34,818	\$28,910	\$30,158	1.8%	4.3%
Travel	580	\$31,370	\$30,394	\$25,189	\$27,838	-2.9%	10.5%
Equipment	730	\$16,765	\$163,155	\$2,182	\$24,501	9.9%	1023.0%
Other Group Insurance Authorized by Statute	224	\$5,343	\$11,531	\$13,343	\$12,594	23.9%	-5.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,041	\$19,450	\$9,462	\$10,116	2.9%	6.9%
Telephone	531	\$2,995	\$3,070	\$2,535	\$6,859	23.0%	170.6%
Other Professional and Technical Services	319	\$13,151	\$5,175	\$6,306	\$6,593	-15.9%	4.6%
Group Life Insurance	221	\$3,392	\$3,474	\$3,910	\$3,788	2.8%	-3.1%
Dues and Fees	810	\$3,188	\$0	\$1,004	\$3,114	-0.6%	210.2%
Repairs and Maintenance Services	430	\$210	\$110	\$322	\$1,385	60.3%	330.2%
Rentals	440	\$4,554	\$4,954	\$4,456	\$743	-36.5%	-83.3%
Other Supplies and Materials	615, 660 - 689	\$265	\$424	\$125	\$118	-18.3%	-5.8%
Pupil Services	313	\$0	\$0	\$2,075	\$0	NA	-100.0%
Other Purchased Services	593	\$2,449	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$2,333,843</b>	<b>\$2,633,075</b>	<b>\$2,845,800</b>	<b>\$3,034,320</b>	<b>6.8%</b>	<b>6.6%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,195,410	\$1,205,221	\$1,236,267	\$1,223,691	0.6%	-1.0%
Operational Supplies	611	\$557,414	\$516,731	\$571,277	\$578,680	0.9%	1.3%
Light and Power - Other Than Heating and Cooling	625	\$415,338	\$481,541	\$529,989	\$548,047	7.2%	3.4%
Group Health Insurance	222	\$350,448	\$351,185	\$400,651	\$444,878	6.1%	11.0%
Computer Hardware	741	\$0	\$0	\$35,549	\$213,401	NA	500.3%
Vehicles	731	\$162,486	\$0	\$161,476	\$162,378	0.0%	0.6%
Certified Salaries	110	\$163,398	\$168,585	\$169,767	\$161,166	-0.3%	-5.1%
Public Employees Retirement Fund	214	\$121,271	\$162,026	\$149,869	\$158,154	6.9%	5.5%
Repairs and Maintenance Services	430	\$137,842	\$102,674	\$141,649	\$145,342	1.3%	2.6%
Gasoline and Lubricants	613	\$106,271	\$130,615	\$160,273	\$107,465	0.3%	-32.9%
Social Security Noncertified	211	\$93,084	\$94,099	\$99,793	\$100,399	1.9%	0.6%
Insurance	520	\$127,177	\$188,610	\$112,689	\$88,177	-8.7%	-21.8%
Heating and Cooling for Buildings - Gas	622	\$72,401	\$87,540	\$88,244	\$82,665	3.4%	-6.3%
Water and Sewage	411	\$29,832	\$31,804	\$31,643	\$33,035	2.6%	4.4%
Workers Compensation Insurance	225	\$50,902	\$46,935	\$44,687	\$28,817	-13.3%	-35.5%
Other Professional and Technical Services	319	\$8,218	\$24,218	\$15,086	\$22,382	28.5%	48.4%

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**Biannual Financial Report Data**

**Union Co-Clg Corner Joint Sch Dist (7950)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$50,739	\$24,757	\$24,303	\$22,034	-18.8%	-9.3%
Board Member Compensation	115	\$19,775	\$18,875	\$18,275	\$18,875	-1.2%	3.3%
Social Security Certified	212	\$17,523	\$17,421	\$17,482	\$17,205	-0.5%	-1.6%
Equipment	730	\$52,466	\$205,917	\$55,516	\$15,682	-26.1%	-71.8%
Removal of Refuse and Garbage	412	\$13,076	\$13,220	\$14,592	\$12,548	-1.0%	-14.0%
Board of Education Services	318	\$16,192	\$4,639	\$9,850	\$11,396	-8.4%	15.7%
Travel	580	\$6,699	\$5,959	\$14,958	\$11,367	14.1%	-24.0%
Pre-2008 Object Code - Temporary Salaries	130	\$7,881	\$5,504	\$18,645	\$10,600	7.7%	-43.1%
Other Group Insurance Authorized by Statute	224	\$1,540	\$3,183	\$6,007	\$9,291	56.7%	54.7%
Tires and Repairs	612	\$0	\$2,276	\$7,726	\$7,923	NA	2.5%
Advertising	540	\$4,360	\$3,364	\$6,481	\$7,518	14.6%	16.0%
Severance/Early Retirement Pay	213	\$4,357	\$6,994	\$5,570	\$5,980	8.2%	7.4%
Dues and Fees	810	\$5,663	\$13,286	\$13,684	\$5,119	-2.5%	-62.6%
Unemployment Insurance	230	\$5,013	\$13,716	\$16,668	\$4,275	-3.9%	-74.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,048	\$4,768	\$3,980	\$4,077	0.2%	2.4%
Group Life Insurance	221	\$3,850	\$3,588	\$4,018	\$3,913	0.4%	-2.6%
Other Supplies and Materials	615, 660 - 689	\$2,517	\$2,066	\$2,118	\$2,426	-0.9%	14.6%
Official Bond Premiums	525	\$826	\$1,539	\$1,139	\$1,139	8.4%	0.0%
Rentals	440	\$77	\$77	\$77	\$77	0.0%	0.0%
Miscellaneous Objects	876 - 899	\$0	\$31	\$15	\$19	NA	25.0%
Student Transportation Services	510	\$20,404	\$0	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$2,492	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$10,738	\$12,727	\$10,238	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$3,235	\$1,555	\$1,000	\$0	-100.0%	-100.0%
Data Processing Services	316	\$86	\$7	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$3,845,047</b>	<b>\$3,957,251</b>	<b>\$4,201,252</b>	<b>\$4,270,143</b>	<b>2.7%</b>	<b>1.6%</b>
<b>Non Operational</b>							
Construction Services	450	\$1,986,479	\$2,135,083	\$2,067,277	\$2,133,069	1.8%	3.2%
Repairs and Maintenance Services	430	\$658,970	\$155,573	\$437,074	\$614,647	-1.7%	40.6%
Equipment	730	\$71,792	\$197,506	\$132,833	\$145,894	19.4%	9.8%
Other Supplies and Materials	615. 660 - 689	\$173,255	\$134,515	\$98,818	\$132,084	-6.6%	33.7%
Non - Certified Salaries	120	\$62,225	\$57,234	\$81,458	\$94,393	11.0%	15.9%
Rentals	440	\$60,056	\$67,143	\$72,932	\$48,636	-5.1%	-33.3%
Certified Salaries	110	\$72,778	\$68,415	\$57,226	\$36,831	-15.7%	-35.6%
Group Health Insurance	222	\$0	\$0	\$7,770	\$11,880	NA	52.9%
Social Security Noncertified	211	\$4,828	\$4,464	\$6,232	\$7,221	10.6%	15.9%
Teacher Retirement Fund, After 7-1-95	216	\$6,668	\$8,640	\$6,036	\$3,842	-12.9%	-36.3%
Social Security Certified	212	\$5,552	\$5,234	\$4,378	\$2,818	-15.6%	-35.6%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Union Co-Clg Corner Joint Sch Dist (7950)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Interest	832	\$0	\$0	\$2,610	\$2,626	NA	0.6%
Public Employees Retirement Fund	214	\$1,226	\$1,357	\$2,187	\$2,510	19.6%	14.8%
Group Life Insurance	221	\$0	\$0	\$28	\$84	NA	200.0%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$30	\$59	NA	100.0%
Severance/Early Retirement Pay	213	\$0	\$0	\$206	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$127	\$100	\$13	\$0	-100.0%	-100.0%
<b>Non Operational Total</b>		<b>\$3,103,955</b>	<b>\$2,835,263</b>	<b>\$2,977,106</b>	<b>\$3,236,595</b>	<b>1.1%</b>	<b>8.7%</b>
<b>Grand Total</b>		<b>\$19,055,387</b>	<b>\$19,370,387</b>	<b>\$18,357,642</b>	<b>\$18,194,423</b>	<b>-1.1%</b>	<b>-0.9%</b>